



INDUSTRY CIRCULAR

DEPARTMENT OF
THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

Washington, D.C. 20224

Number: 72-22

Date: August 14, 1972

Revenue Rulings and Revenue Procedures In Effect as of July 1, 1972

Proprietors of distilled spirits plants, bonded wine cellars, taxpaid wine bottling houses, volatile fruit-flavor concentrate plants, export warehouses, and vinegar plants; dealers and users of specially denatured alcohol; reprocessors of specially denatured alcohol articles; users of taxfree alcohol; manufacturers of tobacco products, cigarette papers and tubes, nonbeverage products (drawback), and liquor bottles; brewers; wholesale dealers in alcoholic beverages; and others concerned:

Purpose. The purpose of this circular is to inform you of Revenue Rulings and Procedures, issued prior to June 30, 1972, which remain in effect on and after July 1, 1972.

Background. Prior to July 1, 1972, rulings and procedures relating to activities now administered by the Bureau of Alcohol, Tobacco and Firearms were published in the Internal Revenue Bulletin as Revenue Rulings and Revenue Procedures. All such rulings and procedures which remained in effect immediately prior to July 1, 1972, were continued in effect on and after that date by Treasury Department Order No. 221, dated June 6, 1972. Those Rulings and Procedures which related to liquors and tobacco matters are listed herein and will remain in effect until superseded or declared obsolete. (Rulings and procedures issued by the Bureau of Alcohol, Tobacco and Firearms will, temporarily, continue to be published in the Internal Revenue Bulletin and will be identified as "ATF Rulings" and "ATF Procedures.")

Rulings and Procedures Remaining in Effect. Revenue Rulings and Procedures issued under chapters 51 and 52 of the Internal Revenue Code and the Federal Alcohol Administration Act which remain in effect as of July 1, 1972, are:

RELATING TO LIQUORS

Revenue <u>Ruling</u>	Bulletin <u>Citation</u>	Revenue <u>Ruling</u>	Bulletin <u>Citation</u>
54-130	C.B. 1954-1, 338	238	C.B. 1954-1, 342
131	C.B. 1954-1, 341	248	C.B. 1954-1, 328
151	C.B. 1954-1, 338	250	C.B. 1954-1, 342
160	C.B. 1954-1, 320	259	C.B. 1954-2, 569
161	C.B. 1954-1, 338	260	C.B. 1954-2, 572
162	C.B. 1954-1, 340	261	C.B. 1954-2, 573
163	C.B. 1954-1, 342	262	C.B. 1954-2, 575
174	C.B. 1954-1, 341	263	C.B. 1954-2, 585
175	C.B. 1954-1, 340	278	C.B. 1954-2, 567
176	C.B. 1954-1, 340	279	C.B. 1954-2, 582
177	C.B. 1954-1, 340	280	C.B. 1954-2, 590
186	C.B. 1954-1, 306	286	C.B. 1954-2, 576
205	C.B. 1954-1, 306	287	C.B. 1954-2, 509

<u>Revenue Ruling</u>	<u>Bulletin Citation</u>	<u>Revenue Ruling</u>	<u>Bulletin Citation</u>
54-294	C.B. 1954-2, 571	621	C.B. 1954-2, 581
295	C.B. 1954-2, 572	622	C.B. 1954-2, 581
303	C.B. 1954-2, 576	55-42	C.B. 1955-1, 610
304	C.B. 1954-2, 585	43	C.B. 1955-1, 617
323	C.B. 1954-2, 515	115	C.B. 1955-1, 575
325	C.B. 1954-2, 590	131	C.B. 1955-1, 614
326	C.B. 1954-2, 591	164	C.B. 1955-1, 609
337	C.B. 1954-2, 573	165	C.B. 1955-1, 613
338	C.B. 1954-2, 583	166	C.B. 1955-1, 610
340	C.B. 1954-2, 589	167	C.B. 1955-1, 610
341	C.B. 1954-2, 592	168	C.B. 1955-1, 611
350	C.B. 1954-2, 458	176	C.B. 1955-1, 577
351	C.B. 1954-2, 462	213	C.B. 1955-1, 596
355	C.B. 1954-2, 577	214	C.B. 1955-1, 597
374	C.B. 1954-2, 457	215	C.B. 1955-1, 599
375	C.B. 1954-2, 559	321	C.B. 1955-1, 572
376	C.B. 1954-2, 568	322	C.B. 1955-1, 596
377	C.B. 1954-2, 577	324	C.B. 1955-1, 605
390	C.B. 1954-2, 578	343	C.B. 1955-1, 568
391	C.B. 1954-2, 579	344	C.B. 1955-1, 597
416	C.B. 1954-2, 470	359	C.B. 1955-1, 570
418	C.B. 1954-2, 582	360	C.B. 1955-1, 574
423	C.B. 1954-2, 570	363	C.B. 1955-1, 595
474	C.B. 1954-2, 583	399	C.B. 1955-1, 572
439	C.B. 1954-2, 586	401	C.B. 1955-1, 611
451	C.B. 1954-2, 515	402	C.B. 1955-1, 615
452	C.B. 1954-2, 568	403	C.B. 1955-1, 609
480	C.B. 1954-2, 558	404	C.B. 1955-1, 615
481	C.B. 1954-2, 563	489	C.B. 1955-2, 696
494	C.B. 1954-2, 476	494	C.B. 1955-2, 736
495	C.B. 1954-2, 522	509	C.B. 1955-2, 695
507	C.B. 1954-2, 464	511	C.B. 1955-2, 702
509	C.B. 1954-2, 561	512	C.B. 1955-2, 699
510	C.B. 1954-2, 562	535	C.B. 1955-2, 707
512	C.B. 1954-2, 592	536	C.B. 1955-2, 710
513	C.B. 1954-2, 593	537	C.B. 1955-2, 733
526	C.B. 1954-2, 477	549	C.B. 1955-2, 699
527	C.B. 1954-2, 570	551	C.B. 1955-2, 732
528	C.B. 1954-2, 584	552	C.B. 1955-2, 735
529	C.B. 1954-2, 587	553	C.B. 1955-2, 733
544	C.B. 1954-2, 568	567	C.B. 1955-2, 732
558	C.B. 1954-2, 456	568	C.B. 1955-2, 731
559	C.B. 1954-2, 459	595	C.B. 1955-2, 705
577	C.B. 1954-2, 592	618	C.B. 1955-2, 734
590	C.B. 1954-2, 468	634	C.B. 1955-2, 697
592	C.B. 1954-2, 588	667	C.B. 1955-2, 710
595	C.B. 1954-2, 460	668	C.B. 1955-2, 711
619	C.B. 1954-2, 461	689	C.B. 1955-2, 729
620	C.B. 1954-2, 580	712	C.B. 1955-2, 736

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55-740	C.B. 1955-2, 700	493	C.B. 1956-2, 1034
742	C.B. 1955-2, 706	494	C.B. 1956-2, 1044
743	C.B. 1955-2, 705	495	C.B. 1956-2, 1060
744	C.B. 1955-2, 706	533	C.B. 1956-2, 1017
56- 8	C.B. 1956-1, 749	534	C.B. 1956-2, 1026
10	C.B. 1956-1, 748	535	C.B. 1956-2, 1032
31	C.B. 1956-1, 711	536	C.B. 1956-2, 1040
32	C.B. 1956-1, 750	550	C.B. 1956-2, 1042
79	C.B. 1956-1, 713	579	C.B. 1956-2, 1031
95	C.B. 1956-1, 712	580	C.B. 1956-2, 1045
98	C.B. 1956-1, 811	627	C.B. 1956-2, 1043
146	C.B. 1956-1, 705	628	C.B. 1956-2, 1055
147	C.B. 1956-1, 710	629	C.B. 1956-2, 1056
199	C.B. 1956-1, 744	646	C.B. 1956-2, 1057
200	C.B. 1956-1, 748	647	C.B. 1956-2, 1056
201	C.B. 1956-1, 749	650	C.B. 1956-2, 1058
203	C.B. 1956-1, 752	669	C.B. 1956-2, 1017
204	C.B. 1956-1, 808	690	C.B. 1956-2, 1053
205	C.B. 1956-1, 809	57- 25	C.B. 1957-1, 610
206	C.B. 1956-1, 810	26	C.B. 1957-1, 623
232	C.B. 1956-1, 715	27	C.B. 1957-1, 624
235	C.B. 1956-1, 704	73	C.B. 1957-1, 612
236	C.B. 1956-1, 705	74	C.B. 1957-1, 613
238	C.B. 1956-1, 711	83	C.B. 1957-1, 563
239	C.B. 1956-1, 715	85	C.B. 1957-1, 624
241	C.B. 1956-1, 747	86	C.B. 1957-1, 606
279	C.B. 1956-1, 706	98	C.B. 1957-1, 564
281	C.B. 1956-1, 735	99	C.B. 1957-1, 609
314	C.B. 1956-2, 1023	122	C.B. 1957-1, 560
335	C.B. 1956-2, 1024	123	C.B. 1957-1, 597
336	C.B. 1956-2, 1023	124	C.B. 1957-1, 622
351	C.B. 1956-2, 1020	149	C.B. 1957-1, 595
367	C.B. 1956-2, 1026	158	C.B. 1957-1, 561
369	C.B. 1956-2, 1028	159	C.B. 1957-1, 563
370	C.B. 1956-2, 1051	160	C.B. 1957-1, 592
381	C.B. 1956-2, 953	161	C.B. 1957-1, 602
382	C.B. 1956-2, 1052	172	C.B. 1957-1, 565
383	C.B. 1956-2, 1051	173	C.B. 1957-1, 593
384	C.B. 1956-2, 1053	176	C.B. 1957-1, 609
385	C.B. 1956-2, 1060	177	C.B. 1957-1, 625
386	C.B. 1956-2, 1059	197	C.B. 1957-1, 607
394	C.B. 1956-2, 1021	242	C.B. 1957-1, 452
395	C.B. 1956-2, 1025	271	C.B. 1957-1, 453
429	C.B. 1956-2, 1051	272	C.B. 1957-1, 563
430	C.B. 1956-2, 1059	273	C.B. 1957-1, 602
458	C.B. 1956-2, 1048	274	C.B. 1957-1, 607
460	C.B. 1956-2, 1059	291	C.B. 1957-1, 608
461	C.B. 1956-2, 1059	292	C.B. 1957-1, 626

<u>Revenue Ruling</u>	<u>Bulletin Citation</u>	<u>Revenue Ruling</u>	<u>Bulletin Citation</u>
57- 321	C.B. 1957-2, 929	94	C.B. 1960-1, 710
322	C.B. 1957-2, 930	201	C.B. 1960-1, 712
323	C.B. 1957-2, 946	209	C.B. 1960-1, 733
343	C.B. 1957-2, 948	221	C.B. 1960-1, 707
369	C.B. 1957-2, 948	264	C.B. 1960-2, 557
413	C.B. 1957-2, 965	265	C.B. 1960-2, 590
414	C.B. 1957-2, 978	267	C.B. 1960-2, 618
428	C.B. 1957-2, 947	295	C.B. 1960-2, 510
429	C.B. 1957-2, 962	296	C.B. 1960-2, 516
477	C.B. 1957-2, 966	299	C.B. 1960-2, 619
478	C.B. 1957-2, 976	300	C.B. 1960-2, 620
555	C.B. 1957-2, 948	333	C.B. 1960-2, 511
556	C.B. 1957-2, 950	341	C.B. 1960-2, 592
557	C.B. 1957-2, 965	342	C.B. 1960-2, 592
559	C.B. 1957-2, 975	343	C.B. 1960-2, 611
58- 20	C.B. 1958-1, 587	353	C.B. 1960-2, 591
22	C.B. 1958-1, 597	354	C.B. 1960-2, 558
23	C.B. 1958-1, 604	361	C.B. 1960-2, 558
31	C.B. 1958-1, 595	362	C.B. 1960-2, 621
84	C.B. 1958-1, 581	368	C.B. 1960-2, 588
87	C.B. 1958-1, 598	369	C.B. 1960-2, 620
88	C.B. 1958-1, 600	373	C.B. 1960-2, 589
121	C.B. 1958-1, 609	383	C.B. 1960-2, 559
136	C.B. 1958-1, 612	61- 15	C.B. 1961-1, 849
207	C.B. 1958-1, 594	23	C.B. 1961-1, 792
217	C.B. 1958-1, 585	25	C.B. 1961-1, 850
317	C.B. 1958-1, 586	30	C.B. 1961-1, 795
350	C.B. 1958-2, 974	31	C.B. 1961-1, 807
414	C.B. 1958-2, 959	33	C.B. 1961-1, 815
416	C.B. 1958-2, 994	34	C.B. 1961-1, 822
428	C.B. 1958-2, 975	37	C.B. 1961-1, 799
429	C.B. 1958-2, 986	38	C.B. 1961-1, 804
431	C.B. 1958-2, 1004	43	C.B. 1961-1, 798
524	C.B. 1958-2, 992	49	C.B. 1961-1, 789
562	C.B. 1958-2, 1024	50	C.B. 1961-1, 811
597	C.B. 1958-2, 1003	62	C.B. 1961-1, 797
59- 21	C.B. 1959-1, 715	63	C.B. 1961-1, 806
24	C.B. 1959-1, 721	70	C.B. 1961-1, 798
188	C.B. 1959-1, 725	71	C.B. 1961-1, 848
218	C.B. 1959-1, 735	78	C.B. 1961-1, 846
283	C.B. 1959-2, 578	90	C.B. 1961-1, 808
337	C.B. 1959-2, 516	110	C.B. 1961-1, 847
353	C.B. 1959-2, 606	125	C.B. 1961-2, 282
386	C.B. 1959-2, 515	131	C.B. 1961-2, 269
408	C.B. 1959-2, 634	132	C.B. 1961-2, 276
413	C.B. 1959-2, 518	149	C.B. 1961-2, 270
60- 44	C.B. 1960-1, 712	154	C.B. 1961-2, 277
82	C.B. 1960-1, 711	166	C.B. 1961-2, 267
92	C.B. 1960-1, 708	205	C.B. 1961-2, 272
93	C.B. 1960-1, 709	62- 7	C.B. 1962-1, 355

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62-24	C.B. 1962-1, 350	65- 70	C.B. 1965-1, 584
25	C.B. 1962-1, 356	159	C.B. 1965-1, 583
35	C.B. 1962-1, 343	160	C.B. 1965-1, 587
36	C.B. 1962-1, 352	176	C.B. 1965-2, 514
37	C.B. 1962-1, 345	182	C.B. 1965-2, 487
73	C.B. 1962-1, 348	216	C.B. 1965-2, 505
75	C.B. 1962-1, 359	247	C.B. 1965-2, 515
95	C.B. 1962-1, 362	253	C.B. 1965-2, 516
101	C.B. 1962-2, 368	306	C.B. 1965-2, 508
143	C.B. 1962-2, 370	66- 99	C.B. 1966-1, 315
146	C.B. 1962-2, 380	109	C.B. 1966-1, 334
164	C.B. 1962-2, 371	121	C.B. 1966-1, 301
165	C.B. 1962-2, 375	166	C.B. 1966-1, 333
198	C.B. 1962-2, 365	192	C.B. 1966-2, 532
208	C.B. 1962-2, 369	228	C.B. 1966-2, 536
222	C.B. 1962-2, 366	250	C.B. 1966-2, 537
223	C.B. 1962-2, 385	361	C.B. 1966-2, 538
224	C.B. 1962-2, 386	67- 83	C.B. 1967-1, 410
225	C.B. 1962-2, 371	84	C.B. 1967-1, 410
63- 12	C.B. 1963-1, 382	320	C.B. 1967-2, 453
31	C.B. 1963-1, 400	386	C.B. 1967-2, 445
53	C.B. 1963-1, 381	468	C.B. 1967-2, 454
56	C.B. 1963-1, 396	68-121	C.B. 1968-1, 583
68	C.B. 1963-1, 386	208	C.B. 1968-1, 602
71	C.B. 1963-1, 400	219	C.B. 1968-1, 603
87	C.B. 1963-1, 384	467	C.B. 1968-2, 644
89	C.B. 1963-1, 394	501	C.B. 1968-2, 620
97	C.B. 1963-1, 389	502	C.B. 1968-2, 644
141	C.B. 1963-2, 653	69- 57	C.B. 1969-1, 341
142	C.B. 1963-2, 682	58	C.B. 1969-1, 358
165	C.B. 1963-2, 656	138	C.B. 1969-1, 327
192	C.B. 1963-2, 658	271	C.B. 1969-1, 357
194	C.B. 1963-2, 670	470	C.B. 1969-2, 274
263	C.B. 1963-2, 651	483	C.B. 1969-2, 273
264	C.B. 1963-2, 666	496	C.B. 1969-2, 272
64- 39	C.B. 1964-1, 572	521	C.B. 1969-2, 274
82	C.B. 1964-1, 545	626	C.B. 1969-2, 274
171	C.B. 1964-1, 544	70- 36	C.B. 1970-1, 307
196	C.B. 1964-2, 532	70	C.B. 1970-1, 306
233	C.B. 1964-2, 529	113	C.B. 1970-1, 332
234	C.B. 1964-2, 586	209	C.B. 1970-1, 290
265	C.B. 1964-2, 528	210	C.B. 1970-1, 332
296	C.B. 1964-2, 530	268	C.B. 1970-1, 332
297	C.B. 1964-2, 560	352	C.B. 1970-2, 308
298	C.B. 1964-2, 564	366	C.B. 1970-2, 305
299	C.B. 1964-2, 574	387	C.B. 1970-2, 307
301	C.B. 1964-2, 584	388	C.B. 1970-2, 308
316	C.B. 1964-2, 533	456	C.B. 1970-2, 307
317	C.B. 1964-2, 564	646	C.B. 1970-2, 319
322	C.B. 1964-2, 561	71- 9	C.B. 1971-1, 451
325	C.B. 1964-2, 585	54	C.B. 1971-1, 457

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188	C.B. 1971-1, 481	72- 56	I.R.B. 1972-6, 19
208	C.B. 1971-1, 480	95	I.R.B. 1972-10, 19
222	C.B. 1971-1, 452	145	I.R.B. 1972-13, 24
227	C.B. 1971-1, 470	177	I.R.B. 1972-15, 24
401	C.B. 1971-2, 452	178	I.R.B. 1972-15, 24
409	C.B. 1971-2, 454	204	I.R.B. 1972-17, 37
410	C.B. 1971-2, 454	247	I.R.B. 1972-20, 24
424	C.B. 1971-2, 455	272	I.R.B. 1972-22, 18
499	C.B. 1971-2, 437	300	I.R.B. 1972-24, 14
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56-35	C.B. 1956-2, 1399	62-24	C.B. 1962-2, 489
57-36	C.B. 1957-2, 1109	62-33	C.B. 1962-2, 533
57-41	C.B. 1957-2, 1119	62-34	C.B. 1962-2, 534
58-4	C.B. 1958-1, 687	63-15	C.B. 1963-1, 503
58-11	C.B. 1958-2, 1122	63-21	C.B. 1963-2, 754
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59-9	C.B. 1959-1, 818	64-22	C.B. 1964-1, 689
59-12	C.B. 1959-1, 821	64-32	C.B. 1964-2, 951
59-27	C.B. 1959-2, 940	64-35	C.B. 1964-2, 960
59-32	C.B. 1959-2, 951	65-3	C.B. 1965-1, 718
59-33	C.B. 1959-2, 953	67-30	C.B. 1967-2, 642
59-38	C.B. 1959-2, 967	68-6	C.B. 1968-1, 748
60-9	C.B. 1960-1, 887	68-34	C.B. 1968-2, 919
60-13	C.B. 1960-1, 891	68-43	C.B. 1968-2, 952
60-21	C.B. 1960-2, 991	69-22	C.B. 1969-2, 304
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66-134	C.B. 1966-1, 350	72-247	I.R.B. 1972-20, 24
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Inquiries. Inquiries regarding this circular should refer to its number and be addressed to your Regional Director, Bureau of Alcohol, Tobacco and Firearms.

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